



MULTISTATE TAX COMMISSION

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## **National Nexus Program (NNP) Director's Report for 3rd Quarter, FY 2024 May 1, 2024**

### Multistate Voluntary Disclosure Program (MVDP)

The Nexus Program results for the 3rd quarter of FY 2024 (July 1, 2023 through March 31, 2024) are provided below.

- Nexus states' collections: \$19,396,340 (FY 2023: \$25,846,276)
- Nexus states' executed agreements: 304 (FY2023: 391)
- Nexus states' average contract value: \$63,804 (FY 2023: \$66,103)

The above includes amounts paid by the taxpayer directly to the states and reported to the Commission. The Commission received applications from 203 taxpayers in calendar year 2023. So far this calendar year 2024 (as of March 31, 2024), 41 taxpayers have submitted applications. Most of the applications continue to be based on sales tax economic nexus.

### Membership

There are currently thirty-nine participating states (including the District of Columbia) in the NNP. Commission staff continues to reach out to non-member states.

### Outreach

During FY 2024 to date, Richard Cram participated in the following outreach events:

co-panelist with Professor Richard Pomp at Nexus Committee meeting in Austin, TX on July 24, 2023 discussing establishment of "purposeful availment" conduct for internet sellers;

co-panelist at ABA Tax Section SALT Committee meeting in Chicago, Illinois on October 20, 2023 with Leah Robinson, Professor Hays Holderness and Breen Schiller in a presentation entitled “The Continued Relevance – or the Obsolescence – of Older State Tax Cases;”

virtual presentation November 8, 2023 on recent nexus law developments and Commission activities to NYU State Tax Study Group;

presentation of MyCPE Webinar entitled “State Tax Compliance Through the MTC Multistate Voluntary Disclosure Program,” on January 22, 2024;

presentation of MyCPE Webinar entitled “Trends in Sales/Use Tax Economic Nexus and Marketplace Facilitator Tax Collection Laws plus Voluntary Disclosure,” on February 12, 2024;

presentation of CPAacademy Webinar entitled “Basics of Nexus and the MTC Multistate Voluntary Disclosure Program,” on February 6, 2024;

presentation of CPAacademy Webinar entitled “Mastering Multistate Sales and Use Tax Compliance: Navigating New Collection Law,” on March 8, 2024;

co-panelist at ABA/IPT Advanced Sales Tax Seminar in New Orleans, Louisiana on March 12, 2024 with Professor Richard Pomp, Olga Goldberg and Carley Roberts in a presentation entitled “The Annual Big Easy Brawl.”

Richard published an article entitled “The Last Word on *Quad Graphics: A Requiem for Dilworth*,” in the September 4, 2023 issue of *Tax Analysts Tax Notes State*, vol. 109, number 10, p. 769.

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

### Nexus School

West Virginia Department of Revenue is hosting a Nexus School for income and sales tax in Charleston on May 16-17, 2024. Please let Sherry Tiggett, email [stiggett@mtc.gov](mailto:stiggett@mtc.gov), know if your state would like to host a Nexus School.

### Amnesties

The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

### Staffing

The Nexus Program presently has three permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, and Michelle Lewis, Paralegal.

Richard Cram, Director, National Nexus Program